

life treating the elderly and the sick throughout the world. As a professional nurse, Martina worked with the elderly in numerous nursing homes and treated sick patients in hospitals and in other related health service establishments.

Since 1979, Martina served our community and a broader internationally-based community. Utilizing her skills in clinical and rehabilitative nursing, she worked with patients throughout New York and in her native country of Nigeria.

Martina was born in 1947 in Lagos State, Nigeria. After completing studies as a registered nurse in Nigeria and midwife studies in London, Martina relocated to the United States in 1977. Due to her love of nursing, she returned to school and earned her Bachelor of Science degree in Community Health at St. Joseph's College, NY and her Master of Science degree in Public Health from Long Island University.

Before completion of her Masters degree, Martina began her humanitarian services by serving the elderly as a Staff Nurse and then as Assistant Director of Nursing Services in the Jewish Home and Hospital for the Aged in New York. Soon thereafter, Martina decided to devote her services to a more under served group of patients as she returned to her native country to work with the Lagos State Ministry of Health in Nigeria. After gaining a more administrative understanding of the nursing/healthcare field, Martina returned to New York, where she assumed supervisory positions in the Jewish Home and Hospital for the Aged and in the Riverside Nursing Home. Martina finally completed her altruistic career as a Clinical Nurse Manager in the Beth Abraham Health Services in Bronx, New York where she devotedly served for the last 13 years.

Martina's love for nursing and helping those in need extended into her spiritual and personal life as well. As Martina developed spiritually, she became an active member of the Redeeming Love Christian Center in Nanuet, New York. In her final year, Martina joined her pastors in a "To Israel With Love" Pilgrimage. The extent of Martina's love for others was best displayed in her love for her family. She was a remarkable mother, wife, sister and friend. Her unconditional love for her husband, Mr. Sahib Ohiwafunsho Makinde, was paralleled only to the love of God. Her three beautiful children, Omoyeni, Omolewa, and Ifeoluwatobi, were her treasures as she raised them with the love and the kindness that only she possessed.

The memory of Mrs. Makinde is an inspiration to all, her humanitarian efforts having helped so many in our world-wide community.

Mr. Speaker, I invite my colleagues to join in extending our deepest sympathies to all of Martina Makinde's many loved ones, and to all who have been inspired by her remarkable efforts as a mother, a wife, friend, and humanitarian.

DEATH TAX ELIMINATION ACT OF 2000

SPEECH OF

HON. MICHAEL N. CASTLE

OF DELAWARE

IN THE HOUSE OF REPRESENTATIVES

Friday, June 9, 2000

Mr. CASTLE. Mr. Speaker, I rise today in support of H.R. 8, the "Death Tax Elimination

Act of 2000." This legislation pursues an admirable goal—a return to the principle of single taxation. Taxing the event of death makes little economic sense. It causes small businesses and farms to close or partially liquidate their assets to pay this tax, which can be as high as 55 percent. In turn, that leads to job loss for the employees of the business. Therefore, the benefits of this legislation flow to far more people than just business owners and their families.

Unfortunately, some taxes are a necessary evil. No modern, industrialized society can provide roads, a judicial system, or care for the needs of the poorest among us based on the goodwill and philanthropy of individual citizens. Yet, that does not give the Federal Government license to tax everything. By phasing out the death tax, a business' assets are still subject to taxation, just not double taxation. They are subject to capital gains tax when the next generation makes an informed, rationale business decision to sell the assets. This causes much less disruption in business operations and often allows employees to keep their jobs.

My only hesitation with this legislation is its potential impact on the budget. Earlier this year, the Congressional Budget Office projected a 10-year budget surplus of \$888 billion assuming that discretionary spending increases at the rate of inflation. I am convinced that conservative economists, such as the Federal Reserve Chairman Alan Greenspan, are correct that paying down the national debt should be a high priority. This year, the House of Representatives has passed \$180 billion in marriage tax penalty relief over the next 10 years, \$123 billion in small business tax relief to accompany an increase in the minimum wage, and \$23 billion in repealing the Social Security Earnings limit that punished working seniors. Because the first five years of death tax relief in this bill were already included in the small business tax relief package, the additional cost of this bill is \$41 billion. In total, the House has passed \$367 billion in tax relief, which does not endanger the budget surplus. As this legislation moves to the Senate and negotiations with the Clinton Administration begin, I will be paying close attention to the budgetary impact of a comprehensive tax package, and I will work to ensure we have a balanced, fiscally responsible package.

Mr. Speaker, I urge you to work closely with the Senate and the Clinton Administration to arrive at a balanced tax package that provides tax relief for our family farms and small businesses.

A TRIBUTE TO LARRY SHARP, SAN BERNARDINO COUNTY BUSINESS LEADER OF THE YEAR

HON. JERRY LEWIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, June 12, 2000

Mr. LEWIS of California. Mr. Speaker, I would like today to praise the efforts of Larry Sharp, the president of Arrowhead Credit Union, who has been named Business Leader of the Year by the San Bernardino County Sun for the success he has brought the credit union, and his commitment to community involvement for himself and his business.

Larry Sharp took over financial management of the San Bernardino County Central Credit Union in 1982, vowing to turn around within 24 to 30 months the troubled financial institution that served local government employees. Under his management, the credit union turned a profit within 18 months.

During Larry Sharp's 18-year tenure, what is now known as Arrowhead Credit Union has grown from 24,000 members with assets of \$42 million to nearly 100,000 members and assets of \$404 million.

But the credit union is much more than a financial success under Larry Sharp. It has become a community asset.

Under his leadership, Arrowhead Credit Union donated funds to create a classroom at California State University, San Bernardino, that helps students learn real-time securities trading just as if they were working for a broker.

The credit union has also given free space to create the Community Advancement Resource Center, which helps small businesses and start-ups. The credit union has set aside \$250,000 for micro-loans for businesses using the center, which is a cooperative venture between the university's Center for Entrepreneurship, the Inland Empire Small Business Development Center and the U.S. Small Business Administration.

Arrowhead plans to open a branch this year on San Bernardino's West Side, whose primarily African-American and Hispanic residents have not been served by a local financial institution since 1984. And the credit union has pledged \$20,000 a year to the CORE 21 program of the Inland Empire Economic Partnership to foster high-tech jobs in the area.

Mr. Speaker, it is clear that under Larry Sharp's leadership, Arrowhead Credit Union has shown the kind of leadership that helps a community prosper and grow along with its businesses. I ask you and my colleagues to join me in congratulating him on the well-deserved recognition as Business Leader of the Year.

DR. FRANK MCCONNELL HONORED POSTHUMOUSLY WITH TEACHING AWARD

HON. LOIS CAPPS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, June 12, 2000

Mrs. CAPPS. Mr. Speaker, it gives me great pleasure to bring to your attention that Professor Frank McConnell was posthumously presented with the Outstanding Teaching Award by the Alumni Association at the University of California, Santa Barbara. Frank McConnell was a professor of English at UCSB for over three decades, and enjoyed a career that touched the lives of countless students who were inspired by his own love of literature.

As a member of the UCSB community, I knew Frank well, Mr. Speaker. I knew him to be passionate about the works he was teaching, engaging generations of students with his infectious love of books, writers, and their ability to communicate important ideas. There are many stories about Frank inspiring students to stay in school to finish their degrees, to major in English, and even to pursue a career in academia.